

**CALYPSO KIDS LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**CALYPSO KIDS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2018**

	Notes	2018 £	2017 £
<b>Current assets</b>			
Debtors	5	1,952	1,136
Cash at bank and in hand		1,234	1,264
		<u>3,186</u>	<u>2,400</u>
<b>Creditors: amounts falling due within one year</b>	6	(3,066)	(2,280)
<b>Net current assets</b>		<u>120</u>	<u>120</u>
<b>Net assets</b>		<u>120</u>	<u>120</u>
<b>Capital and reserves</b>			
Called up share capital	7	120	120
<b>Shareholders' funds</b>		<u>120</u>	<u>120</u>

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 17 January 2019.

Mrs E Roberts  
Director

Company Registration No. 8189576

**CALYPSO KIDS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

---

**1 Statutory information**

Calypso Kids Limited is a private company, limited by shares, registered in England and Wales, registration number 8189576. The registered office is 10 Simpson Road, SHIPSTON-ON-STOUR, Warwickshire, CV364JT, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Intangible fixed assets***

Goodwill is amortised at rates calculated to write off the assets on a straight basis over the estimated useful economic life of 5 years.

Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 September 2017	10,000
At 31 August 2018	10,000
<b>Amortisation</b>	
At 1 September 2017	10,000
At 31 August 2018	10,000
<b>Net book value</b>	
At 31 August 2018	-

**5 Debtors**

	<b>2018 £</b>	<b>2017 £</b>
Other debtors	1,952	1,136

**CALYPSO KIDS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

---

**6 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	211
Taxes and social security	2,566	1,589
Accruals	500	480
	<hr/> 3,066	<hr/> 2,280
	<hr/> <hr/>	<hr/> <hr/>

**7 Share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
120 Ordinary shares of £1 each	120	120
	<hr/> <hr/>	<hr/> <hr/>

**8 Average number of employees**

During the year the average number of employees was 3 (2017: 3).

